

Government of India  
Ministry of Water Resources, River Development & Ganga Rejuvenation  
Shram Shakti Bhawan, Rafi Marg New Delhi,  
Dated 05, September, 2017

**OFFICE MEMORANDUM**

**Subject: Guidelines for implementing Government's decision on bringing Autonomous Bodies (ABs) under Treasury Single Accounts (TSA) system.**

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The undersigned is directed to refer Department of Expenditure's O.M. No. 26(118)/EMC Cell/2016 dated 24.08.2017 on the above mentioned subject and to say that implementation of the new procedure of the fund release to ABs will require prior action on the part of Ministries /Departments such as registration of ABs on PFMS and opening of Bank Accounts with RBI etc.

2. The copy of the aforesaid OM is being forwarded for information and necessary action.
3. This issues with the approval of JS&FA (MoWR, RD&GR)



(Vinod Kumar)  
Under Secretary (IFD)  
Tel. 23719302

*Encl: As stated*

Ministry of Water Resources

1. Joint Secretary (Admn), Ministry of Water Resources, Shram Shakti Bhavan, New Delhi
2. Joint Secretary (PP), Ministry of Water Resources, Shram Shakti Bhavan, New Delhi
3. Mission Director, National Water Mission, CGO Complex, Lodi Road, New Delhi.
4. ADG (Statistics), Ministry of Water Resources, Lok Nayak Bhavan, Room No.6, Khan Market New Delhi-110003.
5. Commissioner(SP), Ministry of Water Resources, Shram Shakti Bhavan, New Delhi
6. Commissioner (CADWM), MoWR, RD&GR, Krishi Bhawan , New Delhi.
7. Commissioner (FM), Ministry of Water Resources, Block 11, 8<sup>th</sup> Floor, C.G.O. Complex, New Delhi-110003
8. Commissioner(Indus), Ministry of Water Resources, Block 11, 8<sup>th</sup> Floor, C.G.O. Complex, Lodhi Road, New Delhi-110003
9. Commissioner(B&B), Ministry of Water Resources, Block 3, 2<sup>nd</sup> Floor, Near ITBP Building, C.G.O. Complex, New Delhi-110003
10. Economic Advisor, Ministry of Water Resources, Shastri Bhavan, New Delhi.

Attached/subordinate Offices and Organisations of Ministry of Water Resources

1. Chairman, Central Water Commission, Sewa Bhavan, R.K. Puram, New Delhi.
2. Chairman, CGWB, Jamnagar House, New Delhi.

3. Director General, National Water Development Agency, Community Centre, Saket, New Delhi-110017.
4. Mission Director, National Mission for Clean Ganga (NMCG), Rear Wing,3rd Floor, MDSS Building 9, CGO Complex, Lodi Road,New Delhi-110003
5. Director, NIH, Jalvigyan Bhawan, Roorkee – 247667 (Uttaranchal).
6. Chairman, Brahmaputra Board, Basistha, Guwahati – 781029 (Assam)
7. Director, CWPRS, P.O. Khadakwasla, Pune – 411024
8. Director, CSMRS, Hauz Khas, New Delhi
9. Chairman, GFCC, Sinchai Bhawan, 3rd Floor, Patna – 800015 (Bihar)
10. Member, Upper Yamuna River Board, Wing No.4, GF, West Block-1, R.K. Puram, New Delhi
11. Chief Engineer, Betwa River Board, Nandanpura, Jhansi – 284003 (UP).
12. Member Secretary, Polavaram project Authority, Krishna Godavari Bhawan, H.No. 11-4-648,(Ist floor), AC Guards, Hyderabad- 500 004
13. Controller of Accounts, Ministry of Ministry of Water Resources, River Development & Ganga Rejuvenation, Shastri Bhawan, New Delhi.

Copy along with enclosures also to:

1. PS to Hon'ble Minister(WR,RD&GR)
2. PS to Hon'ble MOS(WR,RD&GR)
3. Sr. PPS to Secretary (WR,RD&GR)
4. PPS to JS&FA
5. Director (Tech.) – with request to put the orders on web-site of MOWR

(Vinod Kumar)  
Under Secretary (IFD)  
Tel. 23719302



478336(1)/2017/Secretary Office

F. No. 26(118)/EMC Cell/2016  
 Government of India  
 Ministry of Finance  
 Department of Expenditure  
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North Block, New Delhi  
 Dated the 24<sup>th</sup> August, 2017

**OFFICE MEMORANDUM**

**Subject: Guidelines for implementing Government's decision on bringing Autonomous Bodies (ABs) under Treasury Single Accounts (TSA) system.**

Reference is invited to Department of Expenditure OM of even number dated 27.07.2017 on the subject cited above. A few Ministries/Departments have sought clarifications relating to date of implementation of the new system of fund release to Autonomous Bodies.

2. As stated in the guidelines (copy enclosed), implementation of the new procedure of fund release to ABs will require prior action on the part of Ministries/Departments such as registration of ABs (including subsequent level of institutions and payee institutions) on PFMS and opening of Bank Accounts with RBI in e-Kuber for receiving the three different categories of Grants-in-Aid. At present two pilot projects on the new system of fund release are being conducted at ICMR and IIT, Delhi. Further directions on the matter will be issued after the pilots are completed.
3. All Ministries/Departments are requested to take necessary action to complete the requisite formalities in the meantime, so that the new system of fund release may be adopted without delay on the issue of further instructions.

*Annie G Mathew*

(Annie G Mathew)  
 Joint Secretary to the Government of India  
 Tel. 23093283

To

1. Secretaries of all Ministries/Departments of Government of India
2. Controller General of Accounts, Department of Expenditure
3. Deputy Governor, RBI, Mumbai
4. Financial Commissioner, Railways
5. Controller General of Defence Accounts
6. Financial Advisers of all Ministries/Departments of Government of India
7. All Pr. CCAs, CCAs/CAs (independent charge) of all Ministries/Departments of Government of India
8. Chief General Manager, CAS, Nagpur, RBI

Copy for information to:

1. Finance Secretary & Secretary (Expenditure)
2. Secretary, Department of Economic Affairs
3. Additional Secretary, Department of Expenditure.



F.No. 26(118)/ EMC Cell/ 2016  
Government of India  
Ministry of Finance  
Department of Expenditure

North Block, New Delhi  
Dated the 27<sup>th</sup> July, 2017

**OFFICE MEMORANDUM**

**Subject: Guidelines for implementing Government's decision on bringing Autonomous Bodies (ABs) under Treasury Single Accounts (TSA) System.**

The Expenditure Management Commission (EMC) vide Para 125 of its September, 2015 report has recommended that in order to minimize the cost of Government borrowings and to enhance efficiency in fund flows to Autonomous Bodies, Government should gradually bring all Autonomous Bodies (ABs) under the Treasury Single Account (TSA) System.

2. The Government has decided to implement this recommendation in the following manner in consultation with Budget Division, Department of Economic Affairs and the Reserve Bank of India.

(i) The Monthly Expenditure Plan (MEP) of an AB, as accepted by the Programme Division (PD) and IFD, the pace of implementation of the schemes in the AB and the balance grant available with the AB for the said scheme shall form the basis of just-in-time releases to ABs. Consequent upon receipt of the sanction order for release of funds to the AB along with the bill from the Drawing and Disbursing Officer (DDO), the concerned Pay & Accounts Officer (PAO) shall advise RBI, after exercising all necessary checks, to honour the payment instructions issued by the concerned AB up to the "Assigned Limit" in the advice.

(ii) The PAO shall debit the concerned head of account for the appropriation but not transfer the cash directly to the AB. It shall be retained in an interim account in respect of the AB listed under the parent Ministry/Department in the Public Account. Balances remaining unutilized at the close of the year will lapse to the Government and hence written back in Government Account. Ministries administering the AB concerned will have to explain the saving in the related Appropriation Accounts.

(iii) Each Autonomous Body including subsequent level of institutions shall open bank accounts with Reserve Bank of India in e-Kuber; separate accounts shall be opened for receiving different categories of Grants-in-aid viz. Grants in Aid (General), Grants for creation of Capital Assets and Grants in Aids (Salaries). The relevant bank details of all accounts held by the AB as well as of payees of ABs shall be registered on PFMS after due diligence by administrative Ministry/Department. Autonomous bodies including subsequent level of Institutions shall not open / operate/park funds in any other account for any operation pertaining to funds received from Government of India. All expenditure from the Grants-in-Aids/ assistance received from Government of India by the Autonomous Body will be made through these three accounts only. This system will be digital and fully online on PFMS with no physical flow of assignments to RBI or expenditure by AB of cash on assignment basis.

(iv) The RBI will function as primary banker to the Ministries/Departments in this regard without involvement of an agency bank. These accounts will be assignment accounts. A limit



up to which expenditure can be incurred by an AB, shall be assigned to these accounts by the PAO concerned through PFMS based on the expenditure sanction issued by the PD and the bill preferred by the DDO. The e-Kuber bank account details of the AB shall be incorporated in the sanction order. The limit shall be a dynamic limit. Sanction orders, a summary of all such assignments and the balance limit available can be viewed on PFMS by all stakeholders.

(v) The electronic file containing a unique sanction ID and necessary details of the sanction order will seamlessly travel from PAO to RBI and concerned ABs. RBI will maintain individual ledgers in respect of the three accounts of the ABs for watching the availability of assignment. Controls of dynamic limit shall be at the Standard Object Head level.

(vi) ABs shall adhere to all due processes while incurring expenditure from the funds sanctioned through PFMS. ABs shall also ensure that sufficient limit is available in the relevant account before the issue of the instrument. Unutilized assignment will lapse to the Government at the close of the Financial Year and will not be available to the ABs for expenditure in the next financial year.

3. The administrative head and financial head of an AB would be jointly and severally responsible for strict compliance with these guidelines.

*Annie G Mathew*

(Annie G Mathew)

Joint Secretary to the Government of India

Tele: 23093283

To

1. Secretaries of all Ministries/Departments of Government of India
2. Controller General of Accounts, Department of Expenditure
3. Deputy Governor, RBI
4. Financial Commissioner, Railways
5. Controller General of Defence Accounts
6. Financial Advisers of all Ministries/Departments of Government of India
7. All Pr. CCAs/CCAs/CAs (independent charge) of all Ministries/Departments of Government of India
8. Principal Chief General Manager, DGBA, Central Office, RBI, Mumbai
9. Chief General Manager, CAS, Nagpur, RBI

Copy for information to:

1. Finance Secretary & Secretary (Expenditure)
2. Secretary, Department of Economic Affairs

The undersigned has the honor to acknowledge the receipt of your letter of the 15th inst. and in reply to inform you that the same has been forwarded to the appropriate authorities for their consideration. The Government is of the opinion that the proposed arrangement is not in the best interests of the Government and is therefore not approved.

*(Signature)*

Chief Secretary to the Government of India

- 1. Secretary to the Government of India
- 2. Secretary to the Government of Madhya Pradesh
- 3. Secretary to the Government of Uttar Pradesh
- 4. Secretary to the Government of Bihar
- 5. Secretary to the Government of West Bengal
- 6. Secretary to the Government of Assam
- 7. Secretary to the Government of Orissa
- 8. Secretary to the Government of Jharkhand
- 9. Secretary to the Government of Chhattisgarh
- 10. Secretary to the Government of Madhya Pradesh
- 11. Secretary to the Government of Uttar Pradesh
- 12. Secretary to the Government of Bihar
- 13. Secretary to the Government of West Bengal
- 14. Secretary to the Government of Assam
- 15. Secretary to the Government of Orissa
- 16. Secretary to the Government of Jharkhand
- 17. Secretary to the Government of Chhattisgarh

Copy for information to

- 1. Secretary, Department of Economic Affairs
- 2. Secretary, Ministry of Industry (Department)